

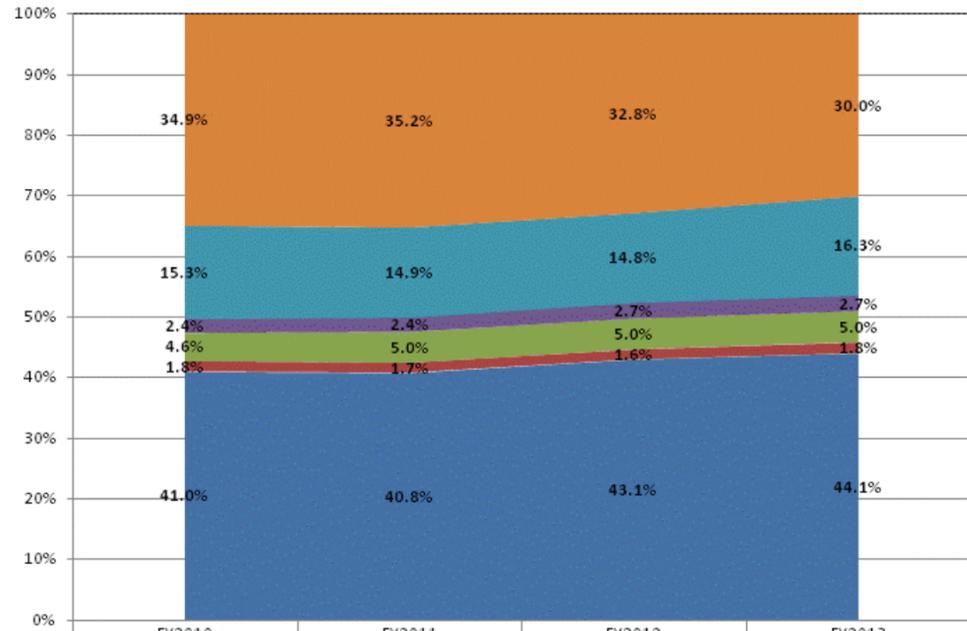
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
East Porter County School Corp (6510)

East Porter County School Corp (6510)

	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$9,852,515	46.9%	\$10,536,767	33.0%	\$11,083,883	43.1%	\$11,093,605	44.1%
Student Instructional Support	\$1,517,075	7.2%	\$1,746,215	5.5%	\$1,714,355	6.7%	\$1,717,093	6.8%
Overhead and Operational	\$3,967,588	18.9%	\$4,635,209	14.5%	\$4,497,398	17.5%	\$4,792,534	19.1%
Nonoperational	\$5,655,689	26.9%	\$14,966,623	46.9%	\$8,441,696	32.8%	\$7,551,971	30.0%
Grand Total	\$20,992,866		\$31,884,814		\$25,737,331		\$25,155,203	

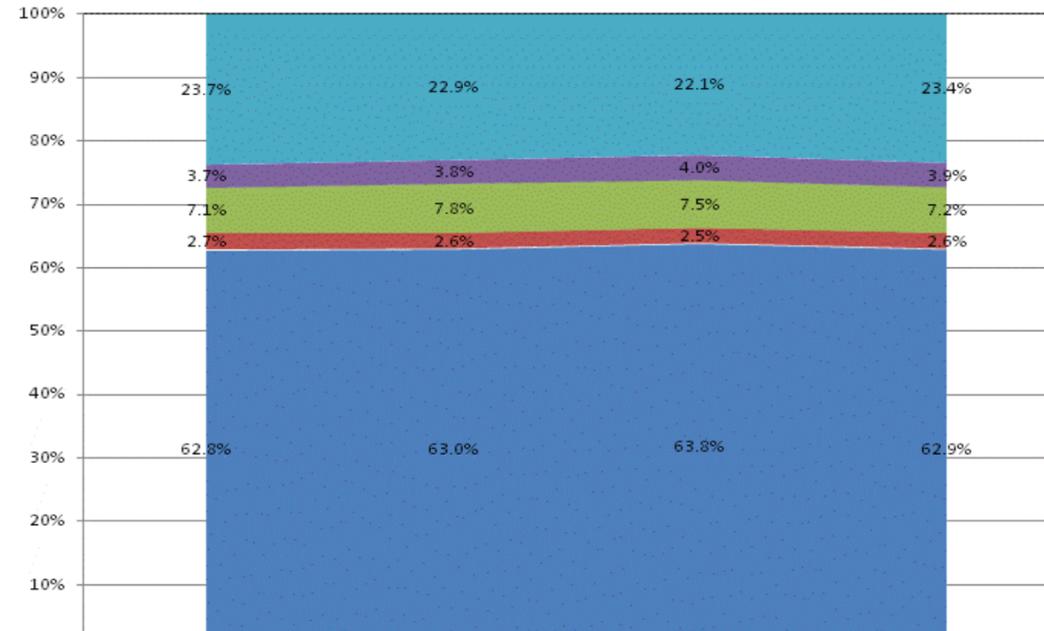
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	54.2%	38.5%	49.7%	50.9%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	34.9%	35.2%	32.8%	30.0%
Other Overhead and Operational	15.3%	14.9%	14.8%	16.3%
Corporation Administration	2.4%	2.4%	2.7%	2.7%
School Administration	4.6%	5.0%	5.0%	5.0%
Other Student Instructional Support	1.8%	1.7%	1.6%	1.8%
Student Academic Achievement	41.0%	40.8%	43.1%	44.1%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	23.7%	22.9%	22.1%	23.4%
Corporation Administration	3.7%	3.8%	4.0%	3.9%
School Administration	7.1%	7.8%	7.5%	7.2%
Other Student Instructional Support	2.7%	2.6%	2.5%	2.6%
Student Academic Achievement	62.8%	63.0%	63.8%	62.9%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$407,603	\$577,521	N/A	N/A	42%
11100 Regular Programs; Elementary	\$2,681,241	\$3,957,228	\$3,896,270	\$3,954,155	47%	0%	1%
11200 Regular Programs; Middle/Junior High	\$1,128,392	\$1,510,758	\$1,838,753	\$1,862,082	65%	23%	1%
11300 Regular Programs; High School	\$1,848,711	\$2,788,683	\$2,515,332	\$2,747,288	49%	-1%	9%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$20,691	\$64,667	\$297,534	\$52,145	152%	-19%	-82%
11420 Vocational Education; Agriculture B	\$32,254	\$68,555	\$63,204	\$68,160	111%	-1%	8%
11450 Vocational Education; Consumer and Homemaking	\$118,337	\$128,285	\$110,273	\$114,595	-3%	-11%	4%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$4	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$54,944	\$46,317	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$3,974	\$0	\$0	N/A	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$362	\$0	N/A	N/A	-100%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$9,489	\$44	N/A	N/A	-100%
12350 Physical Impairment; Homebound	\$0	\$0	\$1,839	\$3,972	N/A	N/A	116%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$305	\$0	N/A	N/A	-100%
12520 Culturally Different; Compensatory	\$345	\$1	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$72,056	\$0	N/A	N/A	-100%
12900 Other Special Programs	\$14,856	\$16,062	\$18,628	\$14,559	-2%	-9%	-22%
14100 Summer School Programs; Elementary	\$6,776	\$1,656	\$0	\$9,178	35%	454%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$3,105	N/A	N/A	N/A
14300 Summer School Programs; High School	\$20,908	\$18,164	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$35,946	\$2,643	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$270	\$51,298	\$21,304	\$11,315	> 500%	-78%	-47%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$215,440	\$266,326	\$196,743	\$270,296	25%	1%	37%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$731,127	\$826,733	\$798,386	\$796,439	9%	-4%	0%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$11,083	-\$62,653	\$12,337	\$15,294	38%	N/A	24%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$310	\$913	\$441	N/A	42%	-52%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$45,021	\$55,110	\$83,170	\$113,764	153%	106%	37%
22130 Improvement of Instruction; Instructional Staff Training	\$28,173	\$34,389	\$7,675	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$246,482	\$309,499	\$137,629	\$127,523	-48%	-59%	-7%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$47	\$41,015	\$26,270	\$18,441	> 500%	-55%	-30%
22360 Instruction, Related Technology; Network Support	\$210,985	\$68,404	\$100,761	\$97,786	-54%	43%	-3%
22900 Other Support Service, Instructional Staff	\$0	\$239	\$0	\$0	N/A	-100%	N/A
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$287	\$300	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$187,742	\$303,239	\$344,343	\$217,484	16%	-28%	-37%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,946	\$7,539	\$8,215	\$18,014	> 500%	139%	119%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$79,342	\$0	\$112,261	\$0	-100%	N/A	-100%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$11,268	\$9,333	\$1,508	\$0	-100%	-100%	-100%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$2,363	\$4,244	\$722	\$0	-100%	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$421,411	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$14,451	\$0	\$0	N/A	-100%	N/A
Student Academic Achievement Total	\$8,157,387	\$10,536,767	\$11,083,883	\$11,093,605	36%	5%	0%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$81,516	\$118,706	\$88,589	\$104,021	28%	-12%	17%
21140 Attendance and Social Work Services; Pupil Accounting	\$3,709	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$179,865	\$231,919	\$239,526	\$247,588	38%	7%	3%
21340 Health Services; Nurse Services	\$75,061	\$89,863	\$95,035	\$101,594	35%	13%	7%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$403	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$875,011	\$1,305,727	\$1,290,802	\$1,263,891	44%	-3%	-2%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support Total	\$1,215,162	\$1,746,215	\$1,714,355	\$1,717,093	41%	-2%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$34,010	\$35,980	\$34,570	\$38,916	14%	8%	13%
23150 Board of Education; Legal Services	\$11,429	\$35,254	\$18,096	\$10,869	-5%	-69%	-40%
23160 Board of Education; Promotion Expenses	\$436	\$5,655	\$8,256	\$5,256	> 500%	-7%	-36%
23210 Executive Administration; Office of The Superintendent	\$184,141	\$226,861	\$213,069	\$192,813	5%	-15%	-10%
23220 Executive Administration; Community Relations	\$500	\$0	\$2,500	\$2,500	400%	N/A	0%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$609	\$481	N/A	N/A	-21%
25110 Fiscal Services; Office of The Business Manager	\$51,379	\$111,857	\$90,434	\$74,206	44%	-34%	-18%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$20,176	\$25,842	\$28,377	N/A	41%	10%
25150 Fiscal Services; Payroll Services	\$17,325	\$29,448	\$21,712	\$20,896	21%	-29%	-4%
25160 Fiscal Services; Financial Accounting	\$51,857	\$56,947	\$60,154	\$56,836	10%	0%	-6%
25191 Other Fiscal Services; Refund of Revenue	\$57,091	\$9,585	\$9,168	\$5,154	-91%	-46%	-44%
25193 Other Fiscal Services; Printed Forms	\$0	\$325	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$6,003	N/A	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$75	\$0	N/A	N/A	-100%
25199 Other Fiscal Services; Other	\$0	\$583	\$838	\$3,797	N/A	> 500%	353%
25750 Personnel Services; Health Services	\$1,322	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$169,000	\$187,658	\$223,391	N/A	32%	19%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$700	\$1,893	\$751	N/A	7%	-60%
25890 Other Technology Services	\$0	\$27,848	\$15,084	\$12,707	N/A	-54%	-16%
25920 Ditch Assessments	\$275	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$805	\$0	N/A	N/A	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,400,965	\$1,727,739	\$1,583,466	\$1,562,126	12%	-10%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,872	\$7,232	\$8,349	\$3,881	0%	-46%	-54%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$117,383	\$117,593	\$102,352	\$97,936	-17%	-17%	-4%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$375	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$8,735	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$635	\$418	\$12	\$325	-49%	-22%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$133,282	\$183,524	\$159,555	\$165,930	24%	-10%	4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$19,926	\$24,140	\$23,015	\$21,706	9%	-10%	-6%
27010 Student Transportation; Service Area Direction	\$29,482	\$89,870	\$116,233	\$123,552	319%	37%	6%
27100 Student Transportation; Vehicle Operation	\$384,186	\$430,371	\$465,589	\$477,441	24%	11%	3%
27200 Student Transportation; Monitoring Services	\$4,249	\$23,005	\$14,712	\$14,385	239%	-37%	-2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$185,706	\$208,025	\$235,341	\$243,676	31%	17%	4%
27400 Student Transportation; Purchase of School Buses	\$170,588	\$164,205	\$91,569	\$372,255	118%	127%	307%
27500 Student Transportation; Insurance on Buses	\$48,619	\$26,718	\$31,319	\$32,526	-33%	22%	4%
27600 Student Transportation; Insurance on Pupils	\$15,460	\$0	\$0	\$0	-100%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$30,531	\$25,436	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$54,129	\$96,958	\$95,938	\$95,083	76%	-2%	-1%
27910 Student Transportation; Bus Driver Training	\$98	\$735	\$0	\$0	-100%	-100%	N/A
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$15,961	\$28,501	N/A	N/A	79%
31200 Food Services Operations; Food Preparation and Dispensing	\$315,140	\$388,660	\$374,459	\$360,186	14%	-7%	-4%
31400 Food Services Operations; Food Purchases	\$257,118	\$350,768	\$415,119	\$420,555	64%	20%	1%
31900 Other Food Services	\$19,485	\$39,593	\$73,646	\$89,515	359%	126%	22%
Overhead and Operational Total	\$3,609,729	\$4,635,209	\$4,497,398	\$4,792,534	33%	3%	7%
Nonoperational							
33200 Community Recreation	\$0	\$0	\$2,749	\$6,477	N/A	N/A	136%
33300 Civic Services	\$0	\$0	\$18,176	\$20,388	N/A	N/A	12%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33400 Athletic Coaches	\$201,804	\$246,233	\$223,627	\$221,556	10%	-10%	-1%
33990 Other Community Services; Other	\$700	\$300	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$13,754	\$63,905	\$80,356	\$70,703	414%	11%	-12%
45100 Building Acquisition, Construction and Improvements	\$78,256	\$8,802,873	\$1,141,032	\$276,536	253%	-97%	-76%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$591,671	\$593,514	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$6,790	\$0	\$0	\$0	-100%	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$473,302	\$410,573	\$609,536	\$614,557	30%	50%	1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$33,034	\$22,845	N/A	N/A	-31%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$502,677	\$377,240	\$789,482	\$749,788	49%	99%	-5%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,247	\$37,325	\$6,270	\$17,190	-53%	-54%	174%
51100 Debt Services; Principal on Debt; Bonds	\$104,406	\$190,000	\$220,000	\$230,000	120%	21%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$30,286	\$29,935	\$0	N/A	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$221,159	\$138,189	\$138,628	\$127,640	-42%	-8%	-8%
52200 Debt Services; Interest on Debt; Temporary Loans	\$66,261	\$99,659	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$4,303	\$608	\$0	N/A	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,186,500	\$3,846,500	\$3,472,500	\$3,120,000	-2%	-19%	-10%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,607,500	\$1,953,500	N/A	N/A	22%
53300 Debt Services; Lease Rental; School Buses ; Principal	\$18,174	\$0	\$0	\$0	-100%	N/A	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$30,286	\$0	\$0	N/A	-100%	N/A
53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$3,652	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$96,424	\$84,498	\$63,976	\$116,030	20%	37%	81%
54250 Common School Fund; Interest	\$0	\$0	\$4,288	\$4,761	N/A	N/A	11%
59100 Other Debt Services Obligations; Registrars Fee	\$5,959	\$4,038	\$0	\$0	-100%	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$3,250	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$5,604,085	\$14,966,623	\$8,441,696	\$7,551,971	35%	-50%	-11%
Prorated By Fund							
26491 2007 Account Code - PERF	\$52,591	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$676,051	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$73,772	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,427,297	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,901	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$174,891	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,406,503	\$0	\$0	\$0	N/A	N/A	N/A